



# **Reporting Requirements for Forms 1098, 1099, 5498, W-2G**



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
Data Exchange Services MS A-10  
PO Box 942840  
Sacramento CA 94240-6090

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## Highlights and Changes For Tax Year 2005:

(For a complete list of programming and reporting changes each year, refer to the IRS Pub 1220 and General Instructions.)

### What's New?

- Internet filing option with FTB. Format your files according to the IRS Pub 1220 Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically.
- Form required to be filed with FTB beginning tax year 2005:
  - 1098-C Contributions of Motor Vehicles, Boats, and Airplanes
- New amount codes for forms 1099-G and 1099-MISC, and changed amount codes for Form 1099-PATR.
- New brochure on reportable payments made by real estate brokers, see FTB 4201RE 1099 Reporting for Real Estate Brokers.
- Newly revived and renamed brochure on 1099 reporting, see FTB 4201 1099 Reporting for California Businesses.
- New mailing address for US Postal Service, when filing your information returns on tape cartridge, diskette, or CD. The shipping address remains the same.

#### U.S. Mail

Data Exchange, MS A-10  
Franchise Tax board  
PO Box 1468  
Sacramento CA 95812-1468

#### Shipping

Data Exchange, MS A-10  
Franchise Tax Board  
9646 Butterfield Way  
Sacramento CA 95827

### Reporting Highlights:

- Required Data Fields:
  - Federal TCC is a required field for FTB
  - Payee account number is a required field for IRS and FTB
- IRS Forms not required to be filed with FTB:
  - 1099-CAP Changes in Corporate Control and Capital Structure
  - 1099-H Health Insurance Advance Payments
  - 1099-SA Distributions from an HSA, Archer HSA, or Medicare Advantage MSA
  - 5498-SA HSA, Archer MSA, or Medicare Advantage MSA Information
- The Combined Federal/State Filing format is not acceptable for reporting directly to the State of California. If you are an approved Combined Filer, please check the file you are sending to IRS to be sure all the required data fields are included. A recent study shows that common errors made by combined filers have prevented the transfer of required records to the State of California.
- The February 28 due date for information return reporting is automatically extended to March 31 for Internet filing.

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<b>Section C — Exhibits and Forms</b>	State Abbreviations ..... 16 Filing Application, Form FTB 4092, for cartridge, CD or diskette Internet Filing Application, Form FTB 4092A Transmittal, Form FTB 3601 Extension Request, Form FTB 6274A Waiver Request, Form FTB 6274 Guide to Information Returns Filed with California, Form FTB 4227A

# Section A

## General Reporting Information

<b>Publication Content</b>	<p>This manual provides the requirements for filing Forms 1098, 1099, 5498 and W-2G information returns to the California Franchise Tax Board on cartridge, diskette, or compact disk. Our filing requirements parallel those of the Internal Revenue Service (IRS). <b>See IRS Publication 1220, Specifications for Filing Forms 1098, 1099 series, 5498 and W-2G Magnetically or Electronically</b> for details. However, we may require additional information in some data fields.</p> <p>When the IRS modifies its filing instructions and/or formats, we conform if the changes are relevant.</p>
<b>Filing Requirements</b>	<p>We conform to federal regulations regarding filing of Forms 1098, 1098C, 1099, 5498 and W-2G information returns. Information returns totaling 250 or more must be filed on cartridge, diskette, or compact disk or via the internet. Information returns required by California are: 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 5498, 5498-ESA, or W-2G.</p> <p>The 250-or-more return threshold applies to each return type; i.e., it is not an aggregate amount. For example, a payer that has 249 interest (1099-INT) and 249 dividend (1099-DIV) returns to file would not be required to file on cartridge, diskette, or compact disk. However, we encourage them to do so.</p> <p>In most cases, our dollar threshold parallels those of the IRS; i.e., 1099-INT: \$10 or more, 1099-B: all amounts, etc. Our rules allow payers to file all California returns in accordance with the limits prescribed by the IRS. However, payers may file California returns that are under the prescribed dollar limits.</p>
<b>Assistance</b>	<p><b>Assistance for persons with disabilities:</b> We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.</p>

## **Reportable Income and Residency Guidelines**

The following guidelines can be used to determine whether payments are income that is reportable to California and whether the recipient of the payment was a resident or nonresident of the state. The guidelines are only for your assistance. They do not represent a legal opinion by us on the reportability of any payment or the residency status of any payee. The payer always has ultimate responsibility for correctly determining whether a payment is reportable. Call the Information Reporting call site at (916) 845-6304 with your questions regarding reportable payments.

### **Income Reportable to California**

*Resident:* ALL income received by a California resident, regardless of source, is taxable by California and must be reported, unless specifically excluded by statute. See the Guide to Information Returns for California at the back of this booklet or refer to our website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

*Part Year Resident:* ALL income received while a California resident, regardless of source, and all income, excluding intangible income, received from California sources while a nonresident is taxable by California and must be reported. Nonreportable intangible income includes:

- Dividends
- Interest
- Gains from the sale of stock
- Pensions

*Nonresident:* Income not listed as “intangible income” above that is received from California sources may be taxable by California even though the payee may not have a California address. Reportable income includes:

- Income from services performed in California
- Income received by operating a business or profession in California
- Income from ownership, control, management, sale or transfer of real or tangible personal property located in California

### **Determination of Resident Status**

A payee who is in California for other than a temporary or transitory purpose is considered to be a California resident. Amounts paid to the payee should be reported to California on the appropriate information return.

In addition, a payee domiciled in California who is outside California for a temporary or transitory purpose is also considered to be a California resident. Amounts paid to the payee should be reported to California using the appropriate information return format.

<div data-bbox="165 541 380 674" data-label="Section-Header"> <hr/> <b>Information Returns Not Required</b> </div> <div data-bbox="165 737 363 821" data-label="Section-Header"> <hr/> <b>Acceptable Media</b> </div> <div data-bbox="165 974 380 1058" data-label="Section-Header"> <hr/> <b>Mailing Preparation</b> </div> <div data-bbox="165 1318 409 1360" data-label="Section-Header"> <hr/> <b>Problem Files</b> </div>	<div data-bbox="493 531 1409 663" data-label="Text"> <p>California does not require filing of Forms 1099-SA, 1099-CAP, 1099-H, and 5498-SA. However, we will accept these forms if they are included with other required returns. Please do not submit media files to us that only contain non-required forms.</p> </div> <div data-bbox="493 726 1409 858" data-label="Text"> <p>Submit your California returns on IBM compatible 3480 or 3490 tape cartridge, 3½ inch diskette, or compact disk, or via the internet. Media specifications are listed in the California Filing Specifications section of this manual.</p> </div> <div data-bbox="493 873 1409 942" data-label="Text"> <p><b>We cannot accept 4mm, 8mm or QIC cartridges, 5¼ inch diskettes, or 9-track magnetic tape reels.</b></p> </div> <div data-bbox="493 959 1422 1125" data-label="Text"> <p>Clearly identify all media submitted to FTB, however, do not place large gummed labels on CD's or diskettes that will prevent reading the data. Include the submission date, your organization's name and sequence of each volume submitted; e.g., 1 of 2, 2 of 2, etc. If only one volume is submitted, label it 1 of 1.</p> </div> <div data-bbox="493 1140 1442 1209" data-label="Text"> <p>Always include a completed California State Transmittal (FTB 3601) when mailing your media file. Do not mail it separately.</p> </div> <div data-bbox="493 1224 1445 1293" data-label="Text"> <p>If possible, assemble all media files together into one package rather than packaging each one individually.</p> </div> <div data-bbox="493 1308 1445 1409" data-label="Text"> <p>We may reject files that do not meet California's edit standards. When this happens, the transmitter must return a replacement file within the specified time frame.</p> </div> <div data-bbox="493 1425 1425 1558" data-label="Text"> <p>Transmitters who are asked to replace their files by the IRS are urged to call California and discuss the matter before attempting to create a California replacement file. California and federal needs are not always the same and a replacement file may not be necessary.</p> </div> <div data-bbox="493 1572 1425 1642" data-label="Text"> <p><b>Do not send a replacement file without being requested to do so by the Franchise Tax Board.</b></p> </div>
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<div data-bbox="162 541 431 585" data-label="Section-Header"> <hr/> <b>1099 TestWare</b> </div> <div data-bbox="162 730 378 777" data-label="Section-Header"> <hr/> <b>Filing Dates</b> </div> <div data-bbox="162 974 344 1054" data-label="Section-Header"> <hr/> <b>First Time Filers</b> </div>	<div data-bbox="487 529 1440 690" data-label="Text"> <p>The 1099 TestWare is a tool you can use to check your file format and certain data fields before submission. It is a PC program that can be downloaded from our website, <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>. From our homepage, just key in "1099 Testware" in the search box, then click on the search button. Test files are no longer accepted for 1099 reporting.</p> </div> <div data-bbox="487 720 1445 850" data-label="Text"> <p>The due date for filing California Information Returns is February 28, except for state 5498 files, which are due by May 31. If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day.</p> </div> <div data-bbox="487 869 1433 936" data-label="Text"> <p>The February 28 due date is extended to March 31 for Internet filing. See our Website at <b><a href="http://ftb.ca.gov">ftb.ca.gov</a></b> for applications and instructions.</p> </div> <div data-bbox="487 982 1432 1113" data-label="Text"> <p>Organizations that intend to file information returns on cartridge, CD or diskette for the first time should file a Media Filing Application (form FTB 4092) by December 31. Those who wish to file via the Internet must submit an Internet Filing Application, form FTB 4092-APC.</p> </div> <div data-bbox="487 1131 1443 1356" data-label="Text"> <p>Either the payer, or an agent (transmitter) acting on behalf of the payer may complete the filing application. The payer includes: the person making the payments; a broker; a barter exchange; a person reporting real estate transactions; a trustee or issuer of an Individual Retirement Arrangement (IRA), Simplified Employee Pension (SEP) or SIMPLE retirement account, or the administrator of a qualified tuition program. The transmitter is the organization submitting the magnetic media file.</p> </div> <div data-bbox="487 1375 1445 1537" data-label="Text"> <p>Agents that transmit for one or more payers need only file one application noting each payer name and pertinent document information. An attached payer name list is acceptable. Once an agent establishes a filing procedure with us, they do not have to inform us of any changes to its list of reporting clientele.</p> </div> <div data-bbox="487 1556 1435 1686" data-label="Text"> <p>We attempt to respond to each filing application within three weeks of receipt. We notify applicants by mail if the request to file is approved. It is important that the name and telephone number of the designated contact is listed on the filing application.</p> </div> <div data-bbox="487 1705 1429 1801" data-label="Text"> <p>Once the California filing procedure is established, transmitters need not file another FTB 4092 application unless there is a break in their filing pattern.</p> </div> <div data-bbox="487 1820 1450 1887" data-label="Text"> <p>We do not assign a Transmitter Control Code (TCC) once filing approval is granted. Use the TCC assigned by the IRS when reporting to FTB.</p> </div>
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## Combined Federal/State Filing Program

California participates in the IRS combined Fed/State filing program, however, transmitters must test with the IRS and be approved to do combined filing. To ensure the IRS forwards your file to the FTB, please make sure your file is formatted according to the IRS Publication 1220. **Do not send combined files directly to FTB.** Our system does not recognize the combined filing format, therefore all payee 'B' records on your file may be read into our system, causing tax assessment notices to be sent to payees who do not reside in or earn income in the state of California. Information returns that may be filed using the Combined Program are Forms 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498.

The period for combined filer testing with the IRS is in November and December of each year. Refer to IRS Pub. 1220 or call the IRS at **(866) 455-7438** for information on the Combined Federal/State Program. When the IRS approves your status as a combined filer, send a copy of the IRS approval letter to the address listed in the Information Contact section of this manual. Transmitters not approved for the Combined Federal/State Filing Program must file their data directly with the Franchise Tax Board.

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## Requesting a Hardship Waiver

If California's mandatory information reporting regulation causes an undue hardship, payers may request an exemption from filing by submitting a Request for Waiver From Filing Information Returns (form FTB 6274).

Waiver requests must be postmarked no later than the return due date; i.e., the last day in February for all information returns, except for Form 5498, which is May 31.

Waivers are only valid for the requested tax year and must be reapplied for each subsequent year.

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## Requesting a Filing Extension

A California filing extension may be obtained by submitting a Request for Extension to File Information Returns (form FTB 6274A). Payers needing an extension beyond 90 days must first obtain verbal approval by calling (916) 845-3778.

Extension requests must be postmarked no later than the return due date; i.e., February 28 for all information returns, except for the Form 5498 which is May 31. Combined filers who require an extension for late filing with the IRS need not request an extension from California.

**Note:** Requests for waivers and extensions can be faxed to the Data Exchange Services at (916) 845-5550.



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## Testing Procedure

The Franchise Tax board provides 1099 TestWare to check your data file before submission. Access the FTB Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). Then key in "1099 Testware" in the search box, then click on the search button.

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## Filing Corrected Returns

Corrections to California returns are allowed in the following ways:

- Corrected returns means you are altering a portion of the payee "B" records previously submitted on your original file. This is not the same as a replacement file requested by FTB.
- Corrections should be submitted on cartridge, diskette, or CD, or via the internet if possible. Low volume corrections (less than 250) may also be submitted on paper. If the Payer/Transmitter agent is located in California, paper corrections need only be filed with the IRS and the corrections will be forwarded to the Franchise Tax Board. If the Payer/Transmitter is not located in California, paper corrections must be mailed to the Franchise Tax Board, PO Box 942840, Sacramento CA 94240-2000. These corrections should be accompanied by the IRS Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- Corrections must use the standard IRS correction format; i.e., the value "G" in the Corrected Return Indicator field of the Payee "B" Record. If you are filing on cartridge, CD or diskette an FTB 3601 transmittal must accompany the correction file with the correction box at the top appropriately marked.
- Corrections for a given tax year should be aggregated and filed no later than September 1 of the following year.
- Corrections to returns submitted through the Combined Federal/State Program need not be submitted to California. They will be forwarded to California by the IRS.
- For further instructions, see "Guidelines for Filing Corrected Returns" in the IRS Publication 1220.

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## Information Contact

Requests for forms or information about reporting information returns to California may be obtained on our Website under "Forms and Publications," by calling (916) 845-3778 between the hours of 7:00 a.m. and 3:00 p.m. Pacific Time Zone, or email to [DESHELP@ftb.ca.gov](mailto:DESHELP@ftb.ca.gov).

Use the following addresses for filing information returns, requests for hardship waivers, filing extensions, etc.:

### **SHIPPING**

Data Exchange, MS A-10  
Franchise Tax Board  
9646 Butterfield Way  
Sacramento CA 95827

### **POSTAL SERVICE**

Data Exchange, MS A-10  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468

For IRS magnetic media or electronic filing information, the number to call is (866) 455-7438, or email to [MCCIRP@irs.gov](mailto:MCCIRP@irs.gov).

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## Common Filing Errors To Avoid

The following list highlights some of the more common errors encountered that result in files being rejected. Transmitters are encouraged to read each entry carefully in order to avoid this costly and time consuming process.

- Block lengths that are not evenly divisible by the record size.
- Inconsistent block lengths. All data blocks excluding header and trailer blocks must be the same size. The last block may be a "short" block, but it must be an even multiple of the record length.
- Tape files containing variable-length blocksizes instead of the required fixed-length blocksize.
- Tape files that contain header and trailer records (labels) that are not properly separated from the data records by tapemarks. The last data record on the file must always be followed by one or more tapemarks regardless of whether or not trailer labels are reported.
- Diskettes or CD's that contain multiple nonrelated file names in the directory. Report only the data intended for FTB.
- Previous tax year left unchanged when reporting new data. Be sure the payment year is correct when preparing your file.
- Transmitting an empty file via the internet.

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## **Common Filing Errors To Avoid (Cont.)**

- Payment amount fields in the Payee “B” Records that do not agree with the amount indicators in the Payer “A” Record. For example, if the amount indicators are reported “134bbbbbbb”, payment amounts must be entered in Payment Amount Fields 1, 3 or 4 of the Payee “B” Records.
- Not correctly zero-filling the Payee “B” Record Payment Amount fields. The fields that are used, i.e., contain payment amounts, must be right justified and zero-filled to the left. The fields that are not used must be completely zero-filled. This same entry logic applies when entering totals in the End of Payer “C” Record Control Total fields.
- Filing non-California returns on California’s file without properly coding them for bypass. Returns that fit the “Non-California” category are explained in the Reportable Income and Residency Guidelines section of this manual. The coding for bypassing records is described in the Data Specifications section. When properly flagged, California’s programs will ignore these returns. However, the best policy is to file only payee returns that are reportable to California.
- Media files received without an enclosed FTB 3601 Transmittal. Files cannot be properly logged and validated without this transmittal.
- Media files that are mailed piecemeal. Please send all files together, in the same package if possible.
- Not providing the necessary and valid control information to enable California to properly match and post information returns to the records on its files. Valid control information includes entering correct information in: (1) the Taxpayer Identification Number (TIN) field; (2) California’s Surname Indicator field and/or Name Control field; and (3) properly formatting the payee names in the First Payee Name Line. Improperly prepared returns may result in incorrect posting to California’s files and the mailing of California tax notices to payees who should not receive them.
- Media files that do not comply with any other formatting rules and requirements set forth in this manual and the corresponding federal publications. The data must be entered in the stipulated format. Transmitters failing to do so may have their files returned for replacement.

<p><b>Definition of Terms</b></p>	<table> <tr> <td data-bbox="467 455 769 625"><b>ASCII</b></td><td data-bbox="769 455 1466 625">American National Standard Code For Information Interchange. A recording code utilizing a 128 character set.</td></tr> <tr> <td data-bbox="467 625 769 909"><b>FILE</b></td><td data-bbox="769 625 1466 909">For purposes of this procedure, a file consists of one Transmitter "T" Record at the beginning of the file, followed by a Payer "A" Record, Payee "B" Record, and an End of Payer "C" Record after each set of "B" Records. The last record on the file will be the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.</td></tr> <tr> <td data-bbox="467 909 769 1014"><b>EBCDIC</b></td><td data-bbox="769 909 1466 1014">Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.</td></tr> <tr> <td data-bbox="467 1014 769 1129"><b>LABEL, EXTERNAL</b></td><td data-bbox="769 1014 1466 1129">A label or marking on the outside of a cartridge, CD, or diskette file. It contains transmitter information necessary for file control purposes.</td></tr> <tr> <td data-bbox="467 1129 769 1245"><b>LABEL, INTERNAL</b></td><td data-bbox="769 1129 1466 1245">A machine-readable label that provides control information about a set of data on a magnetic tape cartridge.</td></tr> <tr> <td data-bbox="467 1245 769 1455"><b>NONREPORTABLE INTANGIBLE INCOME</b></td><td data-bbox="769 1245 1466 1455">Nontaxable California income: i.e., payee information returns for pensions, interest, dividends and gains from sale of stock whose resident address is not in California are deemed nonreportable income. See Reportable Income and Residency Guidelines section of this manual.</td></tr> <tr> <td data-bbox="467 1455 769 1560"><b>PAYEE</b></td><td data-bbox="769 1455 1466 1560">Person(s) or organization(s) receiving payments from the payer or for whom an information return must be filed.</td></tr> <tr> <td data-bbox="467 1560 769 1738"><b>PAYER</b></td><td data-bbox="769 1560 1466 1738">Includes the person or organization making payments; reporting real estate transactions; broker and barter exchanges; trustees or issuers of Individual Retirement Arrangements (IRA) or Simplified Employee Pension (SEP) accounts.</td></tr> <tr> <td data-bbox="467 1738 769 1948"><b>TAPE MARK</b></td><td data-bbox="769 1738 1466 1948">An internal marker used to separate data records from the internal label records. Used to locate the beginning and end-of-file, for data reported on tape cartridges.</td></tr> </table>	<b>ASCII</b>	American National Standard Code For Information Interchange. A recording code utilizing a 128 character set.	<b>FILE</b>	For purposes of this procedure, a file consists of one Transmitter "T" Record at the beginning of the file, followed by a Payer "A" Record, Payee "B" Record, and an End of Payer "C" Record after each set of "B" Records. The last record on the file will be the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.	<b>EBCDIC</b>	Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.	<b>LABEL, EXTERNAL</b>	A label or marking on the outside of a cartridge, CD, or diskette file. It contains transmitter information necessary for file control purposes.	<b>LABEL, INTERNAL</b>	A machine-readable label that provides control information about a set of data on a magnetic tape cartridge.	<b>NONREPORTABLE INTANGIBLE INCOME</b>	Nontaxable California income: i.e., payee information returns for pensions, interest, dividends and gains from sale of stock whose resident address is not in California are deemed nonreportable income. See Reportable Income and Residency Guidelines section of this manual.	<b>PAYEE</b>	Person(s) or organization(s) receiving payments from the payer or for whom an information return must be filed.	<b>PAYER</b>	Includes the person or organization making payments; reporting real estate transactions; broker and barter exchanges; trustees or issuers of Individual Retirement Arrangements (IRA) or Simplified Employee Pension (SEP) accounts.	<b>TAPE MARK</b>	An internal marker used to separate data records from the internal label records. Used to locate the beginning and end-of-file, for data reported on tape cartridges.
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<b>EBCDIC</b>	Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.																		
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<b>LABEL, INTERNAL</b>	A machine-readable label that provides control information about a set of data on a magnetic tape cartridge.																		
<b>NONREPORTABLE INTANGIBLE INCOME</b>	Nontaxable California income: i.e., payee information returns for pensions, interest, dividends and gains from sale of stock whose resident address is not in California are deemed nonreportable income. See Reportable Income and Residency Guidelines section of this manual.																		
<b>PAYEE</b>	Person(s) or organization(s) receiving payments from the payer or for whom an information return must be filed.																		
<b>PAYER</b>	Includes the person or organization making payments; reporting real estate transactions; broker and barter exchanges; trustees or issuers of Individual Retirement Arrangements (IRA) or Simplified Employee Pension (SEP) accounts.																		
<b>TAPE MARK</b>	An internal marker used to separate data records from the internal label records. Used to locate the beginning and end-of-file, for data reported on tape cartridges.																		

<b>Definition of Terms (Cont.)</b>	<table> <tr> <td data-bbox="477 541 698 569"><b>TIN</b></td><td data-bbox="764 541 1430 758">Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.</td></tr> <tr> <td data-bbox="477 779 698 806"><b>TRANSMITTER</b></td><td data-bbox="764 779 1393 842">The person or organization submitting the media. This may be the payer or the payer's agent.</td></tr> <tr> <td data-bbox="477 863 698 953"><b>TRANSMITTER CONTROL CODE (TCC)</b></td><td data-bbox="764 863 1409 982">A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.</td></tr> </table>	<b>TIN</b>	Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.	<b>TRANSMITTER</b>	The person or organization submitting the media. This may be the payer or the payer's agent.	<b>TRANSMITTER CONTROL CODE (TCC)</b>	A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.
<b>TIN</b>	Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.						
<b>TRANSMITTER</b>	The person or organization submitting the media. This may be the payer or the payer's agent.						
<b>TRANSMITTER CONTROL CODE (TCC)</b>	A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.						

# Section B

## California Filing Specifications

<b>California Filing Specifications</b>	<p>These provisions define the media and data elements necessary to report successfully to the state. We encourage preparers of state information returns to carefully follow these instructions, as well as the federal instructions. We will return incorrectly formatted files for replacement.</p> <p>The detailed specifications for filing Forms 1098, 1099, 5498 and W-2G are covered in the IRS Publication 1220 on the IRS website at <a href="http://www.irs.gov">www.irs.gov</a>.</p> <p>As previously mentioned, we have incorporated fields of our own into the federal format to allow better control of the information returns. These fields and corresponding instructions are covered in the Data Specifications section.</p>
<b>Media Specifications</b>	<p>The following material defines the specific needs for each type and size of medium utilized for successful California reporting. Preparers who cannot comply because of system restrictions may call (916) 845-3778 to discuss the issue before filing.</p>
<b>Tape Cartridges</b>	<p>Tape cartridges must meet American National Standard Institute (ANSI) standards and have the following characteristics:</p> <ul style="list-style-type: none"><li>■ IBM 3480/3490 compatible</li><li>■ 1/2 inch tape in plastic cartridges which are approximately 4x5x1 inches</li><li>■ 18-track parallel (3480 cartridges), 36-track (3490 cartridges)</li><li>■ 4mm, 8mm and QIC cartridges are NOT readable by the Franchise Tax Board.</li><li>■ Standard IBM OS/VS internal labels are preferred. If header and trailer labels are provided, they must be separated from the data records by a tapemark. The trailer labels should also be followed by a tapemark. The hexadecimal configuration for a tapemark is "13" (decimal "19").</li><li>■ Multiple tape cartridge files must be created consistently. For example: use the same number of records per block (block size); use the same EBCDIC or ASCII coding; and be sure all the tapes either have internal labels or all are without internal labels.</li></ul>

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## **Tape Cartridges (Cont.)**

- Data records must be created in the fixed length mode, not variable length, and all data blocks must be an even increment of the record size. The current record size is 750 bytes. If the records are blocked at 40 records per block, the block size would be exactly 30,000 bytes. Blocks must not exceed 32,250 bytes.
- Returns should be maximized on the fewest number of cartridges possible in order to minimize processing and shipping costs. The federal information return format is structured to allow multiple return types; i.e., 1099-INT, 1099-MISC, etc., on the same medium file. You are urged to file in that manner.

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## **3½ Inch Diskettes and Compact Disks**

These specifications must be followed when filing California information returns on diskettes or compact disks.

- Must be a text file, not a backup
- Must be recorded in standard ASCII
- Records must be fixed length 750 characters
- Delimiter character commas (,) must not be used
- Filename of either STATAX or IRSTAX should be used. The former is preferred. If a file consists of more than one diskette, add a 3-digit extension to the filename; e.g., STATAX.001, STATAX.002, etc.;
- Only filenames intended for reporting to FTB should appear in the directory.
- Records must be fixed length 750 characters
- Positions 749-750 may be used for carriage return or line feed
- Zipping a large file onto a single disk is preferable to sending multiple disks

**Note:** Do not place gummed labels on a CD. The weight of the label may unbalance the disc and cause read/write errors. You can label the CD by writing on the top surface using permanent ink.

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## **Data Specifications**

The specifications listed here cover: (1) the instructions for reporting California Supplementary Fields and (2) existing federal fields needing special qualification to meet minimal California needs. For those data fields not referenced here, report them exactly as stipulated in the IRS Publication 1220.

## Transmitter “T” Record

This record is reported in the same format as the federal “T” Record format. The “T” Record must be used only one time at the beginning of the entire file. If you send multiple media volumes, the “T” Record should appear at the beginning of the first volume only.

- Transmitter information is reported on the “T” record. The “A” record contains the payer information.
- TCC – Include the five character alpha/numeric transmitter control code assigned by IRS in positions 16-20.

## Payer “A” Record

### California Supplemental Fields and Instructions

#### RECORD NAME: Payer/Transmitter “A” Record

Field Title	Location	Document Type	Description/Remarks
Surname Indicator <sup>1</sup>	Position 46	<b>ALL</b>	Enter the letter “L” if the payers’ last names are reported first in the Payee “B” Record First Payee Name Line; e.g., Smith, John J. Otherwise, enter a blank.
Payer State Employer  Account Number	Positions 404-411	<b>1099-R</b>	<b>Required only if the reports are for 1099R returns with California withholding.</b> If they are, enter the first eight positions of the State assigned Employer Account Number (SEAN). If the eighth position is unknown, enter a zero. Blank fill this field if not 1099-R.

### Footnotes

- <sup>1</sup> If the corresponding Payee “B” Records contain valid Name Controls, i.e., the first four positions of the payee last name, this field may be left blank. Otherwise, code this field in accordance with the way the names of individual payees are reported, even if the returns are a mixture of individuals and businesses. If only businesses are reported then code this field blank.

### Additional Field Instructions

- Payment Year – The four digits of the year for which payments are being reported.
- Amount Indicators – IRS frequently changes the indicator codes. Be certain that what was reported the previous year for your accounts is still accurate in positions 28-41.



## Payee “B” Record

### Footnotes

#### California Supplemental Fields and Instructions

##### RECORD NAME: Payer “B” Record

Field Title	Location	Document Type	Description/Remarks
Non-California Return Indicator <sup>1</sup>	Position 352	<b>ALL</b>	If payee is not reportable to California, i.e., payee does not have a California filing requirement, enter an uppercase letter “X”. Otherwise, enter a blank.

- <sup>1</sup> This field was established to allow preparers to file a copy of their federal returns with California, but to designate selected returns not to be read by California’s programs. This field must not be used for reporting W-2G’s (gambling winnings) to California or for submitting any returns through the Combined Federal/State Filing Program.

#### Additional Field Instructions

- **Payment Year** – Use the four digits of the year for which payments are being reported. **MUST BE INCREMENTED EACH YEAR.**
- **Type of TIN** – Enter a 1 for a TIN that is a FEIN. Enter a 2 for a TIN that is a SSN, ITIN, or ATIN. If in doubt, you may enter a blank (space).
- **Payment Amount Fields** – The entered amounts must agree with the codes placed in the Payer “A” Record Amount Indicators; e.g., if 1, 3 and 4 are entered, the Payment Amount fields 1, 3 or 4 may contain the applicable payment amounts. All unused Payment Amount fields must be zero filled.
- The “Branch Code” formerly required by California is now “Payer’s Office Code”, located in position 41-44 of the “B” record.
- The state income tax withheld field is now on a number of the 1099 Forms. If required, use position 723-734 of the “B” record.

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**End of Payer  
“C” Record****California Supplemental Fields and Instructions****RECORD NAME:** Payee “C” Record

Field Title	Location	Document Type	Description/Remarks
Number of Payees	Positions 2–9	<b>ALL</b>	Enter number of Payee “B” Records reported to California in this payer group.
Control Total Fields 1–9, A–E	Positions 16–267	<b>ALL</b>	These are the relative totals of the amounts entered in the Payee “B” Record payment amount fields. These should be accumulated only for the “B” records reported to California. All unused fields must be zero-filled.
Control Total State Income Tax Withheld	Positions 707–724	<b>ALL APPLICABLE</b>	Enter the accumulated totals for state income tax withheld in the associated Payee “B” records.

**Additional Field Instructions**

- Number of Payees — If possible, only enter the total of California payees; i.e., those records **not** coded with an “X” in California’s Non-California Return Indicator field. Note: This is only an eight position field. If overflow is likely, separate the returns into two or more groups, each reported under a separate Payer “A” Record.
- Control Total Fields 1–9, A–E — These field entries are relative to the amounts entered in the Payee “B” Record Payment Amount fields. All unused fields must be zero filled. If possible, only accumulate and enter the totals for California payees as suggested above.

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**State Totals  
“K” Record**

This record is only supplied to IRS on its Combined Federal/State Filing Program file. Omit it when filing directly with California.

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**End of  
Transmission  
“F” Record**

This record is optional on California’s file. If used, format it to federal specifications. An “F” Record should only be used once as the last record on the entire file.

# Section C

## Exhibits and Forms

<b>State Abbreviations</b>				
	<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>
	Alabama	AL	Missouri	MO
	Alaska	AK	Montana	MT
	American Samoa	AS	Nebraska	NE
	Arizona	AZ	Nevada	NV
	Arkansas	AR	New Hampshire	NH
	California	CA	New Jersey	NJ
	Colorado	CO	New Mexico	NM
	Connecticut	CT	New York	NY
	Delaware	DE	North Carolina	NC
	District of Columbia	DC	North Dakota	ND
	Florida	FL	Ohio	OH
	Georgia	GA	Oklahoma	OK
	Guam	GU	Oregon	OR
	Hawaii	HI	Pennsylvania	PA
	Idaho	ID	Puerto Rico	PR
	Illinois	IL	Rhode Island	RI
	Indiana	IN	South Carolina	SC
	Iowa	IA	South Dakota	SD
	Kansas	KS	Tennessee	TN
	Kentucky	KY	Texas	TX
	Louisiana	LA	Utah	UT
	Maine	ME	Vermont	VT
	Mariana Islands	MP	Virgin Islands	VI
	Maryland	MD	Virginia	VA
	Massachusetts	MA	Washington	WA
	Michigan	MI	West Virginia	WV
	Minnesota	MN	Wisconsin	WI
	Mississippi	MS	Wyoming	WY



For first time filers on cartridge,  
CD or diskette.

Name of Firm (Transmitter):		Date:
Address:		Federal Employer Identification Number:
City, State and ZIP Code:		Reporting will begin with <b>Tax Year:</b> _____
Contact for Technical Information (Name):	Title:	Telephone (Area Code & Ext.)

Please indicate the document type(s) you plan to file on cartridge, diskette, or CD.

☐ 1098
 ☐ 1099
 ☐ 5498
 ☐ W-2G

Do you plan to act as a transmitter for other Payers?

☐ Yes
 ☐ No

☐ CARTRIDGE      ☐ CD      ☐ DISKETTE

**AUTHORIZED REPRESENTATIVE OF ORGANIZATION REQUESTING APPROVAL**

Name (Type or Print):	Title:		
Signature:			Date:

FTB 4092 C3 (REV 10-2005)



STATE OF CALIFORNIA  
DATA EXCHANGE  
FRANCHISE TAX BOARD  
PO BOX 1468  
SACRAMENTO CA 95812-1468

## INTERNET FILING APPLICATION INFORMATION RETURNS

*Transmitters use this form to apply for Internet filing of annual 1098, 1099, 5498, and W-2G Information Returns with the California Franchise Tax Board.*

### TRANSMITTER INFORMATION

*Please provide general information about the transmitter.*

Business Name: \_\_\_\_\_ FEIN: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
Attn (optional): \_\_\_\_\_ Phone: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### ACTION

*Enter applicable tax year in one space.*

\_\_\_\_\_ Original Internet Application  
Tax Year

\_\_\_\_\_ Changes to Original Application  
Tax Year

### PASSWORD KEY WORD

*Answer one question below:*

1. What is your favorite color?

\_\_\_\_\_

2. What is your favorite car?

\_\_\_\_\_

3. What city were you born in?

\_\_\_\_\_

### CONTACT INFORMATION

*Please provide specific information about the individual designated to receive confidential password and user ID information on behalf of the transmitter.*

Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext: \_\_\_\_\_

Email Address: \_\_\_\_\_

Mailing Address: *(If different from the transmitter's street address above)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### AUTHORIZED REPRESENTATIVE

*The authorized representative is an officer, executive, or owner of the transmitter named above. Under penalty of perjury of the laws of the State of California, I declare I have examined this form and to the best of my knowledge and belief, the information contained in this form is true and correct. Further, I acknowledge and accept the responsibility of protecting the privacy and the proper use of the password and user ID necessary for the transmission of information returns to the California Franchise Tax Board via the Internet.*

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

You can fax this form to Data Exchange Services at (916) 843-2107 or mail it to the address provided in the letterhead above. For questions regarding the completion of this form, please call Data Exchange Services at (916) 845-3778.

# INTERNET FILING APPLICATION INSTRUCTIONS (INFORMATION RETURNS)

## TRANSMITTER INFORMATION

The transmitter is whoever sends information returns to FTB. Transmitters may be service providers that send information returns on the behalf of reporters or reporters sending their own information returns to FTB. (On various information returns, reporters may be referred to as payers, filers, creditors, trustees, issuers, etc). Enter the business name/ID for the transmitter, not the individual who transmits the information returns. The individual is entered under Contact Information.

Submit only one application for each transmitter, even if you are sending information returns for multiple reporters. The purpose of the application is to receive the User ID and Password needed to access the secure site. Once you access the secure site, you may send one file or multiple files of information returns for one or more reporters.

## ACTION

*You must submit this application to start Internet filing. Once you submit an application, you do not need to submit another one unless:*

- *There are any changes to the information provided on the original application, or*
- *You submitted an application for a particular tax year, but did not actually send any files for that tax year.*

Our system automatically deletes the application information at year-end, for transmitters that submitted an application, but did not actually use the Internet to send files for that tax year.

Be sure to enter the tax year of the information returns and not the year that the information returns are due. For example, tax year 2005 information returns are due in 2006. Therefore, 2005 should be entered in the appropriate space for an original application or for changes.

## PASSWORD KEY WORD

You may call us at (916) 845-3722 if you have forgotten or have any difficulties with your password. Providing a *password key word* will help us to authenticate the identity of person calling for assistance.

## CONTACT INFORMATION

The Contact is ultimately responsible for proper use and protection of the User ID and Password needed to access the secure site. Typically the Contact is the individual who will be sending the information return files to us. However, the Contact may also delegate that task to others. The electronic transmittal form, that is required to be sent with each file, allows different individuals to submit files. See FTB Form 669 *Internet Filing Instructions, Information Returns* on our Website <http://www.ftb.ca.gov>.

## AUTHORIZED REPRESENTATIVE

*The application must be signed by an officer or executive of the transmitter, or by an individual authorized by an officer or executive to sign the form.*

## SUBMIT THIS APPLICATION

Fax this form to Data Exchange Services at (916) 843-2107 or mail it to the address provided in the letterhead on Side 1 of this form. For questions regarding the completion of this form, please call Data Exchange Services at (916) 845-3778 or send an email to [DESHELP@ftb.ca.gov](mailto:DESHELP@ftb.ca.gov).



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
DATA EXCHANGE SERVICES MS A-10  
PO BOX 1468  
SACRAMENTO CA 95812-1468

**Transmittal of Annual 1098, 1099, 5498, W-2G Information  
For Tax Year \_\_\_\_\_**

Date File Submitted \_\_\_\_\_

**PLEASE COMPLETE THE FOLLOWING INFORMATION**

**Transmitter Information**

FEIN: _____	Type of file: <input type="checkbox"/> Original <input type="checkbox"/> Correction <input type="checkbox"/> Replacement
Current Name, Address, City, State, ZIP Code	Last Year's Name & Address if different this year

**Reporting Information**

Information Return Type(s):								
1098 <input type="checkbox"/>	1099A <input type="checkbox"/>	1099B <input type="checkbox"/>	1099C <input type="checkbox"/>	1099DIV <input type="checkbox"/>	1099G <input type="checkbox"/>	1099INT <input type="checkbox"/>	1099LTC <input type="checkbox"/>	
1099MISC <input type="checkbox"/>	1099OID <input type="checkbox"/>	1099PATR <input type="checkbox"/>	1099Q <input type="checkbox"/>	1099R <input type="checkbox"/>	1099S <input type="checkbox"/>	5498 <input type="checkbox"/>	5498ESA <input type="checkbox"/>	W2-G <input type="checkbox"/>
Total Payer 'A' Records _____ Total Payee 'B' Records _____								
<b>Note: The totals above must match the accumulated totals on your media file. A mismatch could cause delayed processing, and your file may be returned to you for replacement.</b>								
Signature _____ Title _____ Date _____								

**Media Characteristics**

CARTRIDGES	Media No.	External Label No.	DISKETTES/COMPACT DISKS
Internal Header Labels: <input type="checkbox"/> Yes <input type="checkbox"/> No	1 of		Filename(s) and Extension(s) Used: _____ _____ _____
Recording Mode:	2 of		
<input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII	3 of		
Record Length = 750	4 of		
Blocksize =	5 of		
	6 of		
Person to contact for media problems:			Email address _____
Name _____			Telephone _____ Ext. _____

Use the following addresses for sending your file to the Franchise Tax Board:

**Shipping**

Data Exchange, MS A-10  
Franchise Tax Board  
9646 Butterfield Way  
Sacramento CA 95827

**U.S. Mail**

Data Exchange Services, MS A-10  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468

## FTB Form 3601

### A. Form Preparation

Prepare a separate FTB 3601 Transmittal for each type of media; i.e., if your organization reports on both tape cartridge and diskette and/or CD, then each media must be accompanied by an FTB 3601 Transmittal completed as follows.

#### 1. Transmitter Information

- FEIN: The Federal Employer Identification Number of the agency sending the file to the Franchise Tax Board.
- Type of file: Indicate whether this is the first time you are submitting this file (original) or are you just correcting a portion of the records from your original file (corrections). Do not send a replacement file unless you receive a notice from the Franchise Tax Board asking for a replacement for your entire original file.
- Address of the agency sending the media file to the Franchise Tax Board. If there is any change in the name and address reported last year, enter both the new and the old information in the appropriate boxes.

#### 2. Reporting Information

- Total payers is the total number of all payer "A" records reported on the entire file.
- Total payees is the total number of payee "B" records reported on the entire file.
- The signature line must be properly signed and dated by the person to whom the organization has delegated this responsibility. An organization transmitting for others may sign the form provided written permission was granted by the payer(s). If permission is granted, the organization becomes the transfer agent and assumes responsibility for data quality and completeness.

#### 3. Media Characteristics

- Indicate the cartridge/diskette/CD recording characteristics by filling in the necessary information and checking the appropriate boxes. This information should be obtained from someone in your data processing area.
- If your information is reported on cartridges, enter the media numbers so that we can process them in the proper sequence. Also, enter the corresponding external label number assigned by your organization. If we experience any file problems, these numbers may be used as a point of reference when we call.
- Multiply the number of records per block times 750 to obtain the block size.

### 4. Contact Information

- Enter the name and telephone number of a person we can contact for technical information or to resolve media problems.

### B. File Preparation

1. Identify each of your media with a gummed label or permanent marker. Indicate the transmitter's name, type of reporting (i.e., 1099, 1098, W-2G), and the tax year being reported.
2. If multiple volumes are submitted, list the volume sequence numbers on the media labels (i.e., 1 of 2, 2 of 2). If only one media file is submitted, list it as "1 of 1".

### INFORMATION CONTACT

For further information regarding information return reporting, please call Data Exchange Services at (916) 845-3778.





Firm Name:		Date:
Mailing Address:		Federal EIN:
City/State/ZIP Code:		Waiver Request for Tax Year: _____
Contact Name:	Title:	Telephone Number: (     )

Note: Request must not exceed 90 days.

1098      1099      5498      W-2G

☐      ☐      ☐      ☐

Briefly explain your need for an extension:

I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.

Date:

**Data Exchange Services**  
**(916) 845-5550**



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
ATTN: DATA EXCHANGE SERVICES MS A-10  
PO BOX 1468  
SACRAMENTO CA 95812-1468  
(916) 845-3778

***Request for Waiver From Filing Information Returns on Cartridge, Diskette, or CD***

Firm Name:		Date:
Mailing Address:		Federal EIN:
City/State/ZIP Code:		Waiver Request for Tax Year: _____
Contact Name:	Title:	Telephone Number: (     )

1. This request is for the following returns.                      1098                      1099                      5498                      W-2G  
   ☐                      ☐                      ☐                      ☐
- Anticipated volume, all returns: \_\_\_\_\_
- If other please identify type(s): \_\_\_\_\_
2. Is this the first year you have submitted a waiver request?
- ☐ Yes      ☐ No
3. Reason for your waiver request \_\_\_\_\_
- \_\_\_\_\_
4. Have you been granted a waiver by the IRS? \_\_\_\_\_

Approved requests are valid only for the tax year indicated. Subsequent tax year waivers must be filed separately on form FTB 6274 or the federal equivalent. If this waiver is approved, the applicable paper return copies must be filed with us by the filing due date of May 31 for Form 5498 and February 28 for all other information returns. If the corresponding due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.

I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.		
Signature:	Title:	Date:

**Note: This completed form can be faxed to:      Data Exchange Services  
(916) 845-5550**

# Guide to Information Returns Filed With California

If you are located in California and filing Form 1098, 1099, 5498, and W-2G paper information returns with the IRS, you do not need to send a paper copy to the state.

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1098	Mortgage Interest Statement	Mortgage interest (including certain points) you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	2/28	(To payer, borrower) 1/31
1098C	Contributions of Motor Vehicles, Boats, and Airplanes	Contributions of qualified vehicles.	Claimed value more than \$500	2/28	Contemporaneous written acknowledgment to donor within 30 days
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	2/28	1/31
1098-T	Tuition Statement	Qualified tuition and related expenses.	See form instructions	2/28	1/31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	2/28	(To borrower) 1/31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	2/28	1/31
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the US Postal Service, or the Postal Rate Commission.	\$600 or more	2/28	1/31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	2/28	1/31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for tax refunds and unemployment; \$600 or more for all others	2/28	1/31
1099-INT	Interest Income	Interest income not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	2/28	1/31
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	2/28	(To insured and policy holder) 1/31
1099-MISC	Miscellaneous Income  (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	<ul style="list-style-type: none"> <li>Rent or royalty payments; prizes and awards that are not for services, such as winnings from TV or radio shows.</li> <li>Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch.</li> <li>Payments to a physician, physicians corporation, or other supplier of health/medical services. Issued mainly by medical assistance programs or health and accident insurance plans.</li> <li>Gross proceeds paid to attorneys.</li> <li>Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments.</li> <li>Substitute dividend and tax-exempt interest payments reportable by brokers.</li> <li>Crop insurance proceeds.</li> <li>Fish purchases paid in cash for resale.</li> <li>Section 409A deferrals and 409A income</li> </ul>	\$600 or more, \$10 or more for royalties.  All amounts  \$600 or more  All amounts \$600 or more  \$10 or more  \$600 or more \$600 or more \$600 or more	2/28           2/28  2/28	1/31           1/31

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1099- OID	Original Issue Discount	Original issue discount.	\$10 or more	2/28	1/31
1099- PATR	Taxable Distributions Received From Cooperatives	Distributions from Cooperatives to their patrons.	\$10 or more	2/28	1/31
1099Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from a qualified tuition program.	All amounts	2/28	1/31
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, IRA's, SEP's, or insurance contracts.	All amounts	2/28	1/31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate.	Generally, \$600 or more	2/28	1/31
5472	Information Return of a 25% Foreign Owned U.S. Corporation Engaged in a U.S. Trade or Business	Transactions between a 25% foreign- owned domestic corporation or a foreign corporation engaged in a trade or business in the U.S. and a related party as required by sections 6038A and 6038C.	See form instructions	Due date of income tax return	(To participant) for FMV/RMD Jan. 31; for contributions, May 31
5498	Individual Retirement Arrangement (IRA) Information	Contributions (including rollover contributions) to an IRA, and the value of an IRA or simplified employee pension (SEP) account.	All amounts	5/31	(To payer) 1/31
5498- ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
8300 (IRS/ FinCEN form)	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, and casinos that are required to report such transactions on Form 8362, Currency Transaction Report by Casinos, or generally, to transactions outside the United States.	Over \$10,000	Within 15 days after date of transaction	(To payer) 1/31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, and wagering pools.	\$600 or more	2/28	1/31